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IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicant	: Hongyong Zhang	Art Unit	: 2814
Serial No.	: 09/362,808	Examiner	: Shrinivas H. Rao
Filed	: July 28, 1999	Conf. No.	: 7320
Title	: METHOD OF FABRICATING SEMICONDUCTOR DEVICE		

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Commissioner for Patents  
P.O. Box 1450  
Alexandria, VA 22313-1450

REPLY TO ACTION OF MAY 4, 2006

In reply to the Final Office Action of May 4, 2006, applicant submits the following remarks.

Claims 1-49 are pending in this application, with claims 1, 6, 10, 14, 19, 24, 44 and 47 being independent.

Initially, applicant acknowledges with appreciation the Examiner's allowance of claims 1-13, 33 and 34.

Applicant also thanks the Examiner for the interview granted to the undersigned on September 14, 2006. The substance of the interview is set forth below.

Claims 14-30, 35-37 and 41-49 have been rejected as being unpatentable over Fu in view of Sasaki and Lin.

With respect to claim 14 and its dependent claims, applicant requests reconsideration and withdrawal of this rejection because neither Fu, Sasaki, Lin, nor any proper combination of the three describes or suggests a first interlayer insulating film having a smaller taper angle and over an insulating film and a gate electrode, and a second interlayer insulating film having a larger taper angle and over the first interlayer insulating film, as recited in claim 14. The current office action provides two different explanations as to how Lin is believed to describe the recited arrangement of taper angles. First, in the body of the rejection, the action appears to indicate that the layers 16/18 together have the recited larger taper angle  $\beta$ , and that the layers 20/22 together have the recited smaller taper angle  $\alpha$ . Second, in the response to arguments section, the action appears to argue that one of the layers 16/18 has the recited larger taper angle  $\beta$  and the other has the recited taper angle  $\alpha$ , or that one of the layers 20/22 has the recited larger taper angle  $\beta$  and